

UNIFORM CPA EXAMINATION COMPUTER-BASED TESTING

CANDIDATES' FREQUENTLY ASKED QUESTIONS

NOTE: Not all requirements for the computer-based Uniform CPA Examination have been finalized. The following answers are believed to be accurate, but are subject to change as the implementation of the computer-based exam draws closer. These answers will be updated as more definitive information becomes available.

1. When is the final administration of the pencil-and-paper Uniform CPA Examination?

November 2003 was the final administration of the pencil-and-paper Uniform CPA Examination.

2. When will the computer-based Uniform CPA Examination be introduced?

The computer-based version of the Uniform CPA Examination is scheduled for introduction on April 5, 2004.

3. Will the content of the computer-based Uniform CPA Examination be different from the content of the pencil-and-paper Uniform CPA Examination?

Yes, the content of the computer-based Uniform CPA Examination will be different from the content of the pencil-and-paper Uniform CPA Examination. The content of the computer-based Uniform CPA Examination will be structured as follows:

<u>Computer-based Exam</u>	<u>Pencil-and-Paper Exam</u>
Auditing & Attestation	Audit
Financial Accounting & Reporting	Financial Accounting & Reporting (FARE)
Regulation	Accounting & Reporting (ARE)
Business Environment & Concepts	Law & Professional Responsibilities (LPR)

4. What are the content changes?

Information on the proposed structure and content of the computer-based Uniform CPA Examination is discussed in the Board of Examiners' Exposure Draft, "Proposed Structure & Content Specifications for the Uniform CPA Examination," which is available for download from the AICPA's exam web site (<http://www.cpa-exam.org/>).

5. What is the length of the computer-based Uniform CPA Examination?

The computer-based Uniform CPA Examination will be 14 hours long; the current pencil-and-paper Uniform CPA Examination is 15.5 hours. The length of the computer-based Uniform CPA Examination breaks down as follows:

<u>Section</u>	<u>Length</u>
Auditing & Attestation	4.0 hours
Financial Accounting & Reporting	4.0 hours
Regulation	3.0 hours
Business Environment & Concepts	2.5 hours

6. Will the computer-based Uniform CPA Examination include essay questions?

Yes, essays (constructed responses) will be incorporated into the exam simulations.

7. Are the education requirements for taking the exam also changing?

The education requirements for taking the computer-based Uniform CPA Examination are the same as the education requirements for the pencil-and-paper Uniform CPA Examination.

8. Will I still have 120 days after taking the exam to meet the educational requirements?

Yes, you will still have 120 days after taking the exam to meet the educational requirements.

9. Will the fee for taking the Uniform CPA Examination increase?

Yes, the fee to take the Uniform CPA Examination will increase.

10. How much will it cost to sit for the computer-based Uniform CPA Examination?

The estimated cost for all four sections of the computer-based Uniform CPA Examination is \$500.00 - \$700.00. However, the exact fees have not yet been determined.

11. Will my current conditioning change under the computer-based Uniform CPA Examination?

A candidate will retain credit for the sections of the Uniform CPA Examination already passed. However, if a candidate does not pass the remaining sections of the Uniform CPA Examination prior to October 31, 2005, the credits earned on the pencil-and-paper Uniform CPA Examination will expire.

12. How will my current credits transfer to the computer-based Uniform CPA Examination?

Credits earned on the pencil-and-paper Uniform CPA Examination will transfer to the computer-based Uniform CPA Examination as follows:

<u>Pencil-and-Paper Exam</u>	<u>Computer-based Exam</u>
Audit	Auditing & Attestation
Financial Accounting & Reporting (FARE)	Financial Accounting & Reporting
Accounting & Reporting (ARE)	Regulation
Law & Professional Responsibilities (LPR)	Business Environment & Concepts

13. How much time do I have to pass all sections of the computer-based Uniform CPA Examination?

Once you receive credit for a section of the exam, you will be allowed a maximum of 18 months to pass all remaining sections of the exam in order to retain credit for the passed section.

14. What is a “testing window”?

The computer-based Uniform CPA Examination will be available approximately (60) days out of each calendar quarter. This 60-day period is called a testing window. There will be four testing windows each calendar year. Candidates may take any of the four exam sections during any testing window. However, candidate may take each section of the exam only one time during a testing window.

15. How often can I take the computer-based Uniform CPA Examination?

A candidate will be allowed to take each section of the exam up to four times a year with a limit of one time per section in each testing window.

16. What will be the deadlines for applying to take the computer-based Uniform CPA Examination?

Application deadlines will be eliminated, allowing candidates to apply at any time of year.

17. Where will the computer-based Uniform CPA Examination be administered?

The TN State Board of Accountancy has decided to administer the computer-based Uniform CPA Examination at the Prometric testing centers. Prometric has test centers in Chattanooga, Clarksville, Franklin, Knoxville, Madison and Memphis.

18. Will the computer-based Uniform CPA Examination inhibit state boards' ability to monitor candidates?

No. State boards' responsibilities will not be diminished or negatively affected by the computer-based Uniform CPA Examination. State boards will continue to determine candidates' eligibility and notify candidates of their grades. State boards have the responsibility to administer or oversee the administration of the CPA examination in their jurisdiction.

19. What assistance will be provided to candidates to help them prepare for the computer-based Uniform CPA Examination?

Familiarization materials will be available on the AICPA's exam web site (<http://www.cpa-exam.org/>) and on CD-ROM. These materials were developed by the AICPA and made available to state boards, state societies, schools, and candidates, at least a year prior to the computer-based test (CBT) launch.

20. Will I be required to take all four sections in a two-day period?

No, you may take each section separately and you will schedule when you want to take each section.

21. Will I be required to take the sections in a specific order?

No, you can choose to take the sections in any order.

22. Will I be required to pass one section of the exam before applying to take another section?

No, you will not be required to pass one section before applying to take another section of the exam.

23. Once I apply for the exam, how long will it be before I actually take the exam?

The Board will need to verify a first-time (initial) candidate's educational eligibility before issuing a "Notice to Schedule," so the process will take 6 - 8 weeks. A re-exam candidate should receive a Notice to Schedule within 1 - 2 weeks of applying. The Notice to Schedule is valid for 6 months from the date of issue, so you will have a set period of time to schedule and take the exam section(s).

24. How will I schedule an appointment to take the exam?

After applying to the Board and receiving a Notice to Schedule, contact the testing center to schedule a testing appointment. The Notice to Schedule is valid for 6 months from the date of issue, you will have a set period of time to schedule and take the exam section(s). A 5 day advance notice is required for scheduling.

25. Will all candidates take the same examination, or will each candidate take a different test?

Candidates will take different, equivalent exams. In the computerized testing environment, each candidate's examination will consist of items drawn from a pool of test questions according to defined specifications. Although candidates will take different tests, the specifications will ensure that the results are comparable. The specifications will also include "exposure controls" to limit the extent to which examinees are administered the same sets of questions.

26. With candidates taking different tests, how do you ensure that each candidate is being correctly assessed?

The test delivery system will ensure that all tests meet content and psychometric specifications. The testing package delivered to test centers will contain not only test items, but also the rules for the administration of tests drawn from that collection of items. All items will be classified according to their content and statistical properties before they are administered in an operational test. The testing software will then administer items according to the specifications to ensure that each candidate is administered a test of appropriate content coverage and difficulty.

27. Who will be responsible for certifying someone as an ADA candidate?

State boards will continue to determine if a candidate qualifies as an ADA candidate.

28. Will the grading change to pass/fail with the computer-based Uniform CPA Examination?

It has not been determined if candidates will continue to receive numerical grades or if grades will be reported only as pass/fail.

29. Can I immediately find out my grade after taking a section of the exam?

No, the computer-based Uniform CPA Examination will contain structured responses that must be transmitted to the AICPA for grading.

30. When will I receive my grades?

There will no longer be a Uniform Grade Mailing Date. For the first two testing windows, a six-month period, it will be a minimum of twelve weeks turnaround for the AICPA grading service to process grades. A number of examination results will need to be accumulated and compared prior to release in order to ensure that the computer-based grading methodology is applied appropriately. After the first two testing windows, the grading process release is expected to decrease over time with the AICPA ultimate goal of two weeks turnaround.

31. Can I still request a review of my grades under the computer-based Uniform CPA Examination?

Yes, you can still request a grade review, but the process will be slightly different.